

**EXHIBIT A**

**Statement of Fees and Expenses by Subject Matter**

<b>Matter Number</b>	<b>Project Category Description</b>	<b>Total Hours</b>	<b>Total Fees Requested</b>	<b>Total Expenses Requested</b>	<b>Total</b>
1	Chapter 11	0.0	\$0.00	N/A	\$0.00
2	Adversary Proceedings & Contested Matters	189.90	\$283,652.50	N/A	\$283,652.50
3	Corporate, Securities, and Gov. Matters	69.50	\$107,618.00	N/A	\$107,618.00
4	Disclosure Statement / Plan / Confirmation	991.40	\$1,392,997.00	N/A	\$1,392,997.00
5	DIP Financing and Cash Collateral	58.50	\$90,214.50	N/A	\$90,214.50
6	Cash Management	4.10	\$4,791.50	N/A	\$4,791.50
7	Automatic Stay Issues	129.70	\$145,834.00	N/A	\$145,834.00
8	Asset Sales / Section 363 / Use, Sale, and Disposition of Property	1,260.20	\$1,729,669.00	N/A	\$1,729,669.00
9	Executory Contracts and Unexpired Leases	351.00	\$394,935.50	N/A	\$394,935.50
10	Business Operations	10.40	\$13,667.00	N/A	\$13,667.00
11	Claims Administration	60.70	\$80,627.00	N/A	\$80,627.00
12	Schedules and Statements (SOFAs)	1.70	\$2,256.50	N/A	\$2,256.50
13	Creditor and Stakeholder Communications	81.40	\$137,232.50	N/A	\$137,232.50
14	U.S. Trustee Matters and Communications	20.90	\$33,529.00	N/A	\$33,529.00
15	Hearings	58.60	\$96,684.50	N/A	\$96,684.50
16	Insurance and Surety Matters	17.30	\$26,959.50	N/A	\$26,959.50
17	Utilities	1.10	\$968.00	N/A	\$968.00
18	Tax Matters	51.00	\$71,807.00	N/A	\$71,807.00
19	Case Administration	155.90	\$195,940.50	N/A	\$195,940.50
20	Retention – K&E	87.50	\$100,649.50	N/A	\$100,649.50
21	Retention – Non-K&E	45.70	\$50,283.50	N/A	\$50,283.50
22	Vendor Matters	51.60	\$57,729.00	N/A	\$57,729.00
23	Litigation	2,450.20	\$2,841,073.50	N/A	\$2,841,073.50
24	Non-Working Travel	14.80	\$28,063.00	N/A	\$28,063.00
25	Creditors' Committee Matters	5.20	\$10,920.00	N/A	\$10,920.00
26	Employee and Labor Matters	3.50	\$6,430.50	N/A	\$6,430.50
27	Expenses	N/A	N/A	\$25,079.77	\$25,079.77
<b>Total</b>		<b>6,171.80</b>	<b>\$7,904,532.50</b>	<b>\$25,079.77</b>	<b>\$7,929,612.27</b>